



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Richard H. Austin / Treasury Building
430 W. Allegan, Lansing, Michigan***

***December 22, 2008
10:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC (Telephone Conference)
Douglas B. Roberts, Member STC
Frederick W. Morgan, Member STC

Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of December 10, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to continue the revocation for Oak Grove International's IFT Certificate. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to reissue the IFT Certificate for Escanaba Paper Company as a rehab instead of a new facility. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue the Water Pollution Control Exemption Certificate for Granger Land Development Group. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to notify Markey Township, Roscommon County there were no inappropriate actions found and the Supervisor and Board of Review receive proper training as to the legal authorities. (Item 5 on agenda)

The Commission received a report on a complaint regarding Deep River Township, Arenac County and has asked the Township to respond to the report. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to have Canton Township and Plymouth Township, Wayne County submit plans to assess improvements in mobile home parks and report back to the Commission. The Commission also cautioned Plymouth Township about the continued use of the 1972 manual since the manual is no longer in use. Naftaly recused himself from this decision. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to approve the list of standard classification codes as recommended by MAED with the following changes. (1) Change the code for DNR ACT 513 property to 713 rather than 105. (2) Add a code to each class for properties that have a conservation reserve restriction and suggest this code end in 60 for each class. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to reconsider the request from City of Ann Arbor regarding a number of classification appeals determined earlier in the year. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the 2009 Forms for State Assessed Railcar, Railroad, and Telephone Annual Reports (Forms: 1027, 1028 and 1029). (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Gas Turbine and Diesel Electric Generator Report - Form 3991, Hydroelectric Report – Form 4070, and Steam Electric Report – Form 4094. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff memo and form regarding Wind Energy Systems for 2009 only. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff memo regarding Small Home and Farm Alternative Energy Systems. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions ([See attached link for file identification](#)) and the Special Items Exemptions Agenda ([See attached link for file identification](#)). (Item 15 on agenda)

It was moved by Naftaly, supported by Morgan, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 16 on agenda) ([See attached link for file identification](#).)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 17 on agenda) ([See attached link for file identification](#).)

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **amended concurrences**. These petitions were initially noticed as non concurrences. (Item 18 on agenda) ([See attached link for file identification](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 Ford Motor Company petitions until **February 2, 2009**. (Item 18 on agenda)

City of Woodhaven, Wayne County

154-07-2573 FORD MOTOR COMPANY; 59-998-01-9892-001; Personal-IFT Property

2005 AV from \$ 27,090,600 to \$ 20,580,900 TV from \$ 27,090,600 to \$ 20,580,900
2006 AV from \$ 25,126,800 to \$ 17,961,400 TV from \$ 25,126,800 to \$ 17,961,400
2007 AV from \$ 20,444,200 to \$ 16,236,350 TV from \$ 20,444,200 to \$ 16,236,350

154-07-2574 FORD MOTOR COMPANY; 59-999-00-0472-000; PERSONAL PROPERTY

2005 AV from \$ 67,186,800 to \$ 83,082,300 TV from \$ 67,186,800 to \$ 83,082,300
2006 AV from \$ 60,061,400 to \$ 82,348,900 TV from \$ 60,061,400 to \$ 82,348,900
2007 AV from \$ 65,768,000 to \$ 78,232,850 TV from \$ 65,768,000 to \$ 78,232,850

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the staff recommendation to have a 28% economic allowance for Line 6B from Stockbridge Junction to Marysville for 2009, only if Table K is used to value the pipeline for Enbridge Energy.

It was moved by Morgan, supported by Roberts, and unanimously approved to submit the report on the Utilization of Obsolete Property Rehabilitation Districts to the Legislature.

It was moved by Morgan, supported by Roberts, and unanimously approved to submit the report on the Utilization of Commercial Rehabilitation Districts to the Legislature.

It was moved by Morgan, supported by Roberts, to go into closed session to discuss two items of pending litigation. Roll Call Vote: Chairperson Naftaly – Yes, Commissioner Roberts – Yes, Commissioner Morgan – Yes. The motion was unanimously approved.

It was moved by Morgan, supported by Roberts, and unanimously approved to return to open session. Roll Call Vote: Chairperson Naftaly – Yes, Commissioners Roberts – Yes, Commissioner Morgan – Yes. The motion was unanimously approved.

It was moved by Morgan, supported by Roberts, and unanimously approved to order all County Equalization Directors to submit single year sales studies by February 1, 2009.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:30 a.m.

DATED TYPED: **December 22, 2008**

DATE APPROVED: **February 2, 2009**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission